IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

MONDAY, THE 3RD DECEMBER 2007 / 12TH AGRAHAYANA 1929

WP(C).No. 37036 of 2004(H)

PETITIONER:

K. SURESH, S/O. DAMODARAN NAIR,
PADMALAYAM, BIYYAM P.O., MALAPPURAM.

BY ADV. SRI.SAJU J.VALLYARA

RESPONDENTS:

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1. THE REGIONAL TRANSPORT OFFICER,
KOZHIKODE.

2. THE DEPUTY TAHSILDAR (REVENUE RECOVERY)
TALUK OFFICE, PONNANI, MALAPPURAM DISTRICT.

3. THE MANAGER, M/S. SHRIRAM INVESTIMENTS
LTD., MODERN TOWER, WADAKKANCHERY ROAD,
KUNNAMKULAM, THRISSUR DISTRICT.

4. SRI.SIVADASAN P., S/O. APPUKUTTAN,
CHERUKKUPARAMBIL HOUSE, CHERUVANNOOR,
KOZHIKODE DISTRICT.

R3 BY ADV. SRI.C.HARIKUMAR
R1&2 BY G.P. SMT.SMITHA SUKUMAR

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 03/12/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

APPENDIX

PETITIONER'S EXHIBITS:

P1: PHOTOCOPY OF RECEIPT DT.5.12.2003 EVIDENCING THE REPOSSESSION OF VEHICLE BY R3.

P2: PHOTOCOPY OF DEMAND NOTICE DT.7.7.2004 ISSUED BY R1 TO THE PETITIONER.

P3: PHOTOCOPY OF OBJECTION DT.7.12.2004 SUBMITTED BY PETITIONER BEFORE R1.

P4: PHOTOCOPY OF R.R. NOTICE DT.23.11.2004 ISSUED BY R2 TO PETITIONER.

TRUE COPY

PA TO JUDGE

C.N.RAMACHANDRAN NAIR, J.

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W.P.(C) No.37036 of 2004

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Dated this the 3rd day of December, 2007.

JUDGMENT

The petitioner who was a registered owner of a stage carriage sold the same to 4th respondent on 9.1.2003. However, the 4th respondent did not change the registration in his name. The vehicle was taken by the financier namely, third respondent on 5.12.2003. Since Section 3 of the Motor Vehicle Taxation At authorises recovery from registered owner and from the person in possession and control of the vehicle, recovery of motor vehicle tax could be made from the petitioner upto 5.12.2003 when the vehicle was repossessed by the financier. The tax payable after 5.12.2003 has to be recovered from third respondent as they admittedly were in possession and control of the vehicle. If G form was not filed and exemption not obtained, third respondent will be liable to pay arrears of tax payable from 5.12.2003 on wards. The W.P. is therefore disposed of directing respondents 1 and 2 to proceed against the petitioner and third respondent as directed above.

C.N.RAMACHANDRAN NAIR
Judge

pms